JOINT MOTION TO VACATE JUDGMENT AND STIPULATION OF DISMISSAL

Pursuant to Rule 60(b)(5) of the Federal Rules of Civil Procedure, the parties jointly move to vacate the Final Judgment filed by the District Court on March 7, 2003, in the above-captioned case for an overpayment of tax and assessed interest. The parties agree that vacating the Final Judgment is justified because the parties have settled the matter.

Since a settlement has been reached, the parties also hereby stipulate and agree, pursuant to Rule 41(a) of the Federal Rules of Civil Procedure, that this case be dismissed with prejudice, with each party to bear its own costs, including attorneys' fees. It is further stipulated and agreed that plaintiff reserves the right to litigate in a separate action its entitlement to additional statutory interest.

Pursuant to LR 41.1, a proposed order of vacatur and dismissal accompanies this Joint Motion to Vacate Judgment and Stipulation of Dismissal.

Dated: December/8, 2003

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